

1 Q. Reference: Finance and Accounting: Evidence, p. 18. Please provide in  
2 respect of 2005 and 2006 (to date) a list of all employee positions together  
3 with salary level which not being directly assigned to nonregulated activity,  
4 carried out activities or services associated with:

- 5 a. CF(L) Co. related activity; and  
6 b. other non-regulated activities.  
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8

9 A. a. In 2005, \$2,197,000 was charged to CF(L)Co. in respect of  
10 administrative services which included salaries and other overheads in  
11 accordance with the procedure detailed in Hydro's Non-Regulated  
12 Operations policy which was filed in response to CA 85 NLH. To the  
13 end of September, 2006, \$1,612,000 has been billed to CF(L)Co. for  
14 administrative services.  
15

16 The attached table shows only the amount of salaries that have been  
17 allocated to CF(L)Co. Administrative Services through the use of  
18 timesheets and would not include any amount for Information system  
19 services or other charges that are determined in addition to these  
20 timesheet charges.  
21

22 b. Please see attached lists of employee positions and amount of salary  
23 charged to Natuashish, Lower Churchill Project and other non-  
24 regulated operations for 2005 and to the end of September 2006 for  
25 those employees who were not directly assigned to non-regulated  
26 activity. Note that in addition to amounts shown there are employees  
27 directly assigned to these activities which are not included in the  
28 amounts shown for 2006.

- 1 Note that salaries charged to Lower Churchill Project are removed
- 2 from regulated costs through capitalized salary allocations.

**CF(L)CO. Administrative Fee**

<b>Job Title</b>	<b>2005</b>
Accountant	\$ 14,805
Accounting Clerk II	\$ 38,788
Accounting Clerk III	\$ 77,343
Accounts Payable Officer	\$ 7,875
Administration Coordinator	\$ 876
Administrative Assistant	\$ 3,272
Asset Manager - Hydro	\$ 1,893
Assistant Controller	\$ 8,775
Budget Accountant - CF(L)Co	\$ 35,346
Building/Transp. Supv.	\$ 168
Business Analyst	\$ 168
Buyer	\$ 32,603
Cash Management Supervisor	\$ 22,299
Co-op Commerce	\$ 5,250
Customer Serv Representative	\$ 798
Director Env Serv & Properties	\$ 273
Director Finance	\$ 2,393
Director Labour Relations	\$ 2,531
Director Materials Mgmt/Admin	\$ 5,336
Driver Clerk	\$ 1,531
Ecologist	\$ 31,705
Employee Services Specialist	\$ 1,344
Environmental Co-ordinator	\$ 1,512
Expediter	\$ 19,126
Financial Analyst	\$ 23,354
Gen. Counsel & Corp. Secretary	\$ 197
General Ledger Supervisor	\$ 17,538
Human Resources Assistant	\$ 15,785
Human Resources Specialist	\$ 23,073
Internal Auditor	\$ 28,949
Manager Environmental Services	\$ 622
Manager Internal Audit	\$ 7,661
Manager Risk & Insurance	\$ 16,504
Manager, Financial Services	\$ 12,083
Materials Analyst	\$ 2,016
Materials Control Clerk	\$ 561
Materials Superintendent	\$ 1,356
Mechanical Engineer	\$ 601
Mgr. Rates & Financial Plng	\$ 254
Mgr. Engineering Electrical	\$ 248
Mgr. Engineering Mechanical	\$ 68
Mgr. Finance & Controller	\$ 5,033
Mgr. Supply Chain	\$ 5,040
Office Clerk	\$ 29
Office Services Clerk	\$ 2,193
Operating Reports Supervisor	\$ 27,011
Payroll Assistant	\$ 19,870
Payroll Supervisor	\$ 4,704
President & Chief Exec Office	\$ 8,968
Project Reports Supervisor	\$ 4,973
Purchasing Clerk	\$ 10,875
Rates & Fin. Planning Analyst	\$ 1,632
Receptionist/Switchboard Oper	\$ 1,176
Safety Specialist	\$ 2,376
Senior Contracts Engineer	\$ 3,616
Senior Electrical Engineer	\$ 10,002
Senior Engineer	\$ 25,990
Senior Financial Accountant	\$ 2,079
Senior Financial Analyst	\$ 984
Senior Internal Auditor	\$ 4,928
Senior Legal Counsel	\$ 11,276
Senior Office Services Clerk	\$ 725
Senior Supervising Engineer	\$ 743
Senior Supervisor Purchasing	\$ 6,888
Sr. Supv. Administration	\$ 113
Supervising Engineer	\$ 15,007
Supervisor Treasury	\$ 6,264
Supv Financial Reporting	\$ 4,608
Supv. Capital Asset Accounting	\$ 624
Supv. General Accounting	\$ 3,360
Tax Officer	\$ 26,285
Transportation Officer	\$ 29
Treasury Assistant	\$ 14,251
Treasury Clerk	\$ 11,589
VP Finance & CFO	\$ 4,983
VP Regulated Operations	\$ 1,545
<b>Total</b>	<b>\$ 716,640</b>

**Natuashish**

<b>Job Title</b>	<b>2005</b>
Apprentice Electrician	\$ 630
Diesel Plant Operator	\$ 52,112
Diesel System Representative	\$ 80,235
Economist	\$ 273
Electrical Maintenance A	\$ 2,052
Electrical Maintenance B	\$ 380
Electrical/Mechanical Supv	\$ 2,492
Financial Analyst	\$ 2,398
General Ledger Supervisor	\$ 4,563
Labourer	\$ 32,804
Line Worker A	\$ 3,261
Line Worker B	\$ 300
Manager TRO Labrador	\$ 1,656
Mech Maint A - H D Repair	\$ 20,339
Piecework Meter Readers	\$ 4,074
Production Supervisor	\$ 4,013
Senior Financial Accountant	\$ 294
Senior Financial Analyst	\$ 48
Sr Technician - P&C	\$ 2,592
Supervising Engineer	\$ 1,752
Supv. General Accounting	\$ 360
Technologist-Distribution	\$ 89
VP Regulated Operations	\$ 238
<b>Total</b>	<b>\$ 216,953</b>

**Lower Churchill Project**

<b>Job Title</b>	<b>2005</b>
Ecologist	\$ 1,438
Engineers	\$ 35,856
Gen. Counsel & Corp. Secretary	\$ 4,513
Manager, Economic Analysis	\$ 279
Mgr. Finance & Controller	\$ 16,858
President & Chief Exec Office	\$ 311
Senior Legal Counsel	\$ 1,486
VP Engineering	\$ 7,279
VP Regulated Operations	\$ 8,179
<b>Total</b>	<b>\$ 76,199</b>

**Other Non Regulated**

<b>Job Title</b>	<b>2005</b>
Accountant	2,170
Business Analyst	1,533
Cash Management Supervisor	337
Civil Designer	735
Civil Inspector	2,933
Electrical Maintenance A	3,278
Electrical Maintenance B	276
Electrical/Mechanical Supv	126
Electrician/Operator	498
Financial Analyst	2,184
Labourer	4,472
Manager Economic Analysis	203
Manager System Operations	2,533
Mech Maint A - H D Repair	4,192
Mechanical Designer	5,985
Mgr. Engineering Mechanical	540
Mgr. Finance & Controller	165
Mgr. System Oper. & Cus. Se	608
Operating Reports Supervisor	240
President & Chief Exec Office	4,628
Rates & Fin. Planning Analyst	3,624
Senior Civil Engineer	1,130
Senior Engineer	141
Senior Financial Accountant	210
Sr Prot & Control Engineer	311
Sr System Operations Engineer	10,198
Sr Technician - P&C	486
Supervising Engineer	1,102
Supervisor Treasury	144
Technician IV	80
V-P Finance & CFO	238
V-P Production	476
VP Regulated Operations	119
<b>Total</b>	<b>55,891</b>

As at September, 2006

**CF(L)Co Administrative Fee**

Job Title	2006 YTD
Accountant	\$ 6,895
Accounting Clerk II	\$ 25,883
Accounting Clerk III	\$ 63,030
Accounts Payable Officer	\$ 5,653
Administration Coordinator	\$ 1,497
Administrative Assistant	\$ 2,390
Assistant Controller	\$ 6,851
Budget Accountant - CF(L)Co	\$ 36,309
Budgets & Reports Co-ordinator	\$ 210
Building/Transp. Supv.	\$ 1,134
Buyer	\$ 37,188
Co-op Commerce	\$ 4,126
Customer Serv Representative	\$ 1,537
Driver Clerk	\$ 674
Ecologist	\$ 17,328
Eng. Specialist - LCP	\$ 4,605
Environmental Co-ordinator	\$ 3,402
Gen. Counsel & Corp. Secretary	\$ 737
Human Resources Assistant	\$ 12,464
Human Resources Specialist	\$ 17,568
Internal Auditor	\$ 30,144
Manager Environmental Services	\$ 2,373
Manager Internal Audit	\$ 3,240
Manager Risk & Insurance	\$ 18,900
Manager, Safety & Health	\$ 1,013
Materials Analyst	\$ 15,456
Materials Control Clerk	\$ 1,239
Materials Superintendent	\$ 12,656
Mechanical Engineer	\$ 48
Mgr. Engineering Civil	\$ 68
Mgr. Engineering Mechanical	\$ 405
Mgr. Engineering P&C	\$ 5,434
Mgr. Finance & Controller	\$ 4,826
Mgr. Supply Chain	\$ 12,888
Office Clerk	\$ 145
Office Services Clerk	\$ 931
Payroll Administrator	\$ 6,652
Payroll Assistant	\$ 4,307
President & Chief Exec Officer	\$ 32,281
Purchasing Clerk	\$ 11,745
Rates & Fin. Planning Analyst	\$ 2,952
Safety Specialist	\$ 1,800
Senior Contracts Engineer	\$ 26,809
Senior Engineer	\$ 22,289
Senior Financial Accountant	\$ 252
Senior Internal Auditor	\$ 3,744
Senior Legal Counsel	\$ 10,834
Senior Network Serv Engineer	\$ 1,271
Senior Office Services Clerk	\$ 479
Sr Prot & Control Engineer	\$ 13,352
Supervising Engineer	\$ 13,080
Supervisor Treasury	\$ 14,236
Supv Financial Reporting	\$ 15,504
Supv. Capital Asset Acc.	\$ 1,121
Supv. General Accounting	\$ 25,317
Tax Officer	\$ 18,375
Treasury Assistant	\$ 10,310
Treasury Clerk	\$ 9,004
VP Finance & CFO	\$ 4,863
VP Regulated Operations	\$ 2,437
Grand Total	\$ 612,257

**Lower Churchill Project**

Job Title	2006 YTD
Administrative assistant	\$ 4,355
Manager, Rates and Financial Planning	\$ 311
VP Finance	\$ 13,625
Manager, System Planning	\$ 2,295
Surveyor	\$ 4,918
Properties Coordinator	\$ 18,783
Manager, System Operations	\$ 650
Engineers	\$ 26,771
Gen. Counsel & Corp. Secretary	\$ 36,753
Mgr. Finance & Controller	\$ 908
President & Chief Exec Officer	\$ 61,853
Senior Legal Counsel	\$ 5,712
Total	\$ 176,934

**Other Non Regulated**

Job Title	2006 YTD
Budgets & Reports Co-ordinator	\$ 63
Client Support Analyst	\$ 18
Co-op Commerce	\$ 194
Ecologist	\$ 1,152
Electrical Maintenance A	\$ 104
Electrical Maintenance Helper	\$ 944
Electrician/Operator	\$ 4,495
Gen. Counsel & Corp. Secretary	\$ 5,260
General Maintenance B	\$ 3,315
Labourer	\$ 4,070
Line Worker A	\$ 5,427
Manager Environmental Services	\$ 226
Manager Internal Audit	\$ 270
Mech Maint A - H D Repair	\$ 207
Mechanical Maintenance Helper	\$ 2,925
Mgr Rates & Financial Ping	\$ 2,373
Mgr. Engineering Electrical	\$ 2,310
Mgr. Finance & Controller	\$ 4,043
Mgr. System Oper. & Cus.Serv.	\$ 2,599
President & Chief Exec Officer	\$ 58,580
Rates & Fin. Planning Analyst	\$ 33,120
Real Properties Coordinator	\$ 936
Security Guard	\$ 6,500
Senior Contracts Engineer	\$ 734
Senior Engineer	\$ 396
Senior Financial Accountant	\$ 420
Senior Legal Counsel	\$ 3,679
Specialist Engineer	\$ 2,363
Sr System Operations Engineer	\$ 11,498
Sr. Performance Engineer	\$ 3,842
Stores Repair Worker	\$ 414
Supervising Engineer	\$ 6,921
Supervisor Treasury	\$ 96
Supervisory Elect Engineer	\$ 1,045
Supv Financial Reporting	\$ 288
Technician II	\$ 1,025
Technician IV	\$ 481
Technologist - Prot & Control	\$ 2,670
Utility Worker	\$ 5,200
VP Engineering Services	\$ 2,490
VP Finance & CFO	\$ 11,316
VP Regulated Operations	\$ 3,329
Grand Total	\$ 197,335

**Natuashish**

Job Title	2006 YTD
Mech Maint A - H D Repair	\$ 29,298
Diesel System Representative	\$ 9,986
Technician IV	\$ 7,690
Line Worker A	\$ 5,852
Diesel Plant Operator	\$ 5,673
Technologist - Prot & Control	\$ 5,340
Labourer	\$ 4,510
Production Supervisor	\$ 2,336
Technician II	\$ 2,147
Electrical Maintenance B	\$ 2,052
Technologist-Drafter/CAD	\$ 1,904
Supv. General Accounting	\$ 1,359
Senior Engineer	\$ 1,045
Meter Reader/Collector	\$ 864
Electrical Maintenance A	\$ 532
Economist	\$ 462
Rates & Fin. Planning Analyst	\$ 408
Accounting Clerk III	\$ 363
Planning Engineer	\$ 254
Supervising Engineer	\$ 226
VP Regulated Operations	\$ 119
Grand Total	\$ 82,419